

| Claim | Date Claim was Filed | Name | Address | Total Claim Amount | Approximate Amount Subject to Objection Because it Relates to an Investment In The Fiesta Oak Valley Loan |
|-------------|----------------------|---|--|--------------------|---|
| 10725-00445 | 10/5/2006 | Marrs IRA, Bobbie | 5753 Bedrock Springs Ave Las Vegas, NV 89131-3933 | 126,278.90 | 63,139.45 |
| 10725-00581 | 10/13/2006 | Mchugh, Randi | 4790 Caughlin Pkwy #239 Reno, NV 89509 | 50,000.00 | 50,000.00 |
| 10725-00580 | 10/13/2006 | Mchugh, William | 335 Desert Meadow Ct Reno, NV 89502 | 100,000.00 | 100,000.00 |
| 10725-01048 | 11/6/2006 | Mulkey, Laura | 2860 Augusta Dr Las Vegas, NV 89109 | 175,000.00 | 175,000.00 |
| 10725-02302 | 1/13/2007 | Nancy N Lafleur Transfer On Death To | Stephen M & James R Lafleur 9508 Grenville Ave Las Vegas, NV 89134 | 230,000.00 | 115,000.00 |
| 10725-00890 | 10/31/2006 | Pirani, Ali | 13174 N 100Th Pl Scottsdale, AZ 85260 | 100,000.00 | 100,000.00 |
| 10725-00633 | 10/19/2006 | Polacheck & Associates Inc Psp DTD 2/20/73 | C/O Stephen B Polacheck Ttee 4719 Commons Way, Ste E, Calabasas, CA 91302-3360 | 110,000.00 | 110,000.00 |
| 10725-00483 | 10/6/2006 | Roberts, George | 1272 Castlecombe Ln Monument, CO 80132 | 400,000.00 | 400,000.00 |
| 10725-01253 | 11/10/2006 | Routsis, Thalia | Po Box 4311 Incline Village, NV 89450 | 65,275.00 | 65,275.00 |
| 10725-00225 | 9/25/2006 | Sass, Charles | 250River Front Drive Reno, NV 89523 | 50,000.00 | 50,000.00 |

EXHIBIT A

2456889.1